

**EXHIBIT A**



September 19, 2023

Joe Carino  
DeCurtis Holdings LLC  
3208 East Colonial Drive  
Suite C190  
Orlando, FL 32803

ATTORNEYS AT LAW

3 Embarcadero Center  
20th Floor  
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Taxpayer ID Number  
94-1140085

Palo Alto, CA  
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Beijing, P. R. China  
Hong Kong  
Singapore  
London, United Kingdom  
Brussels, Belgium

**Invoice Number: 2717884**

**338278-201**

**Bankruptcy**

*For services rendered through August 31, 2023*

Fees .....	\$	99,870.50
Chargeable costs and disbursements .....	\$	6,125.52
<b>Total Due on Current Invoice (USD) .....</b>	<b>\$</b>	<b>105,996.02</b>

To protect against wire fraud attacks, wiring instructions will not be changed during this transaction.  
If you receive updated wire transfer instructions that do not agree to the information on this invoice,  
please contact a member of Accounting-Accounts Receivable.  
Cooley's public website includes firm office phone numbers.



338278-201

Bankruptcy

Invoice Number: 2717884

For services rendered through August 31, 2023 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
<b>ASSET ANALYSIS AND RECOVERY</b>				
08/09/23	Evan M. Lazerowitz	Review ownership decision (1.5); call with D.Fournier re: same (0.3)	1.80	
08/10/23	Evan M. Lazerowitz	Call with Virgin, Invictus, and Disney re: ownership decision	1.00	
08/19/23	Cullen D. Speckhart	Analyze communications re strict foreclosure, discuss same with E. Lazerowitz	1.30	
<b>Task Total:</b>			4.10	5,552.00
<b>ASSET DISPOSITION</b>				
08/02/23	Paul J. Springer	Review entered bid pro order (.1); review post-trial brief (.5); review proposed findings of facts and conclusions of law (.3)	0.90	
08/11/23	Denise Cahir	Communications with E. Lazerowitz re source code (0.1); communications with P. Springer re same (0.2); communications with S. Apurva re same (0.1); review previous transmittal (0.2); set up file transfer (0.4); communications with R. Uriarte (Orrick) re access to same (0.1)	1.10	
08/16/23	Evan M. Lazerowitz	Update call with Carnival	0.40	
08/18/23	Evan M. Lazerowitz	Review proposals from Invictus re: foreclosure	0.60	
08/22/23	Meredith R. Klionsky	Review foreclosure agreement	0.60	
08/23/23	Aaron D. Binstock	Call and correspondence with M. Klionsky re foreclosure agreement	0.20	
08/23/23	Evan M. Lazerowitz	Revise strict foreclosure agreement	1.20	
08/24/23	Evan M. Lazerowitz	Multiple calls with Carino and Fournier re: foreclosure	2.20	
08/24/23	Evan M. Lazerowitz	Attend closing of strict foreclosure	0.30	
08/24/23	Cullen D. Speckhart	Prepare and attend strict foreclosure (1.2); correspond with client and internal team re strict foreclosure (.3)	1.50	
08/28/23	Evan M. Lazerowitz	Review correspondence from Virgin and	1.00	



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
		Carnival re: automatic stay and settlement	
<b>Task Total:</b>			10.00 12,014.50

#### **BUSINESS OPERATIONS**

08/16/23	Steven A. Zuckerman	Call with Board re employee issues	1.10
08/17/23	Steven A. Zuckerman	Advise re RIF issues	0.10
08/18/23	Steven A. Zuckerman	Advise and discuss with internal team iso payroll issues	0.30
08/20/23	Steven A. Zuckerman	Review employee/pay issue	0.10
08/21/23	Steven A. Zuckerman	Review employee-related developments	0.10
<b>Task Total:</b>			1.70 2,099.50

#### **CASE ADMINISTRATION**

08/02/23	Denise Cahir	Review bidding procedures order and calendar relevant deadlines	0.20
08/04/23	Denise Cahir	Communications with E. Lazerowitz and J. Learish re escrow agreement	0.10
08/04/23	Denise Cahir	Register telephonic appearance for status conference	0.10
08/09/23	Denise Cahir	Communications with E. Lazerowitz re deadlines	0.10
08/16/23	Paul J. Springer	Review draft conversion motion (.2); correspondence with E. Lazerowitz and Province re same (.1)	0.30
08/21/23	Denise Cahir	Calendar hearing on conversion matters	0.10
08/22/23	Cullen D. Speckhart	Analyze various foreclosure concepts and discuss same with E. Lazerowitz	0.80
08/24/23	Michael Aaron Klein	Review materials and confer with E. Lazerowitz re: strict foreclosure	0.40
08/28/23	Denise Cahir	Calendar appeal deadline re mediation/briefing schedule	0.10
08/29/23	Denise Cahir	Calendar final fee application filing deadline and objection deadline, deadline to turn over all records/property of the estate to Trustee,	0.20



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
		deadline to file schedule of unpaid debts and deadline to file and transmit final report and accounting		
<b>Task Total:</b>			2.40	2,526.50

**EMPLOYEE BENEFITS/PENSIONS**

08/02/23	Steve Flores	Review PBGC request and correspond with internal team in support of same	0.50	
<b>Task Total:</b>			0.50	715.00

**FEE/EMPLOYMENT APPLICATIONS**

08/01/23	Amanda L. Lindner	Review invoice in support of UST guidelines and correspond with internal team in support of same	0.90	
08/02/23	Amanda L. Lindner	Correspond with internal team and J. Carino (client) in support of June and July fee	0.60	
08/04/23	Amanda L. Lindner	Review invoice in support of UST guidelines and correspond with internal team in support of same	0.40	
08/05/23	Amanda L. Lindner	Review invoice in support of UST guidelines and correspond with internal team in support of same	1.10	
08/09/23	Amanda L. Lindner	Review invoice in support of UST guidelines and correspond with internal team in support of same	1.90	
08/16/23	Amanda L. Lindner	Review invoice in support of UST guidelines for June and July (2.4); extensive correspondence with internal billing team, D. Cahir, M. Canby and E. Lazerowitz in support of same (1.3)	3.70	
<b>Task Total:</b>			8.60	5,762.00

**COOLEY FEE APPLICATION**

08/01/23	Denise Cahir	Communications with E. Lazerowitz re monthly fee application	0.10	
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
08/01/23	Denise Cahir	Communications with A. Lindner re monthly fee application	0.10	
08/11/23	Denise Cahir	Communications with A. Lindner re Cooley's second monthly fee application (0.1); draft same (0.5)	0.60	
08/11/23	Amanda L. Lindner	Review pro forma in support of UST guidelines (1.3); correspond with internal team in support of filing (.1); correspond with E. Lazerowitz in support of budget request from client (.2)	1.60	
08/15/23	Amanda L. Lindner	Correspond with E. Lazerowitz re June and July MFAs	0.20	
08/16/23	Mollie N. Canby	Draft Cooley's 2nd monthly fee app	1.30	
08/16/23	Mollie N. Canby	Emails and discuss with A. Lindner re fee application prep	0.20	
08/17/23	Amanda L. Lindner	Review invoice in support of UST guidelines for June and July (.8); extensive correspondence with internal billing team, M. Canby and E. Lazerowitz in support of same (1.1); draft June and July fee application (3.3)	5.20	
08/17/23	Mollie N. Canby	Draft Cooley's combined 2nd fee application	4.30	
<b>Task Total:</b>			13.60	7,401.00

#### **FINANCING AND CASH COLLATERAL**

08/02/23	Marquavious A. Strozier	Correspondence re transaction with internal team (.5); review court filing (.2)	0.70	
08/07/23	Marquavious A. Strozier	Review court filing (.2); correspondence with local counsel re same (.1)	0.30	
08/16/23	Paul J. Springer	Review DIP termination declaration	0.10	
08/21/23	Evan M. Lazerowitz	Call with Invictus re: budget	0.50	
<b>Task Total:</b>			1.60	1,523.50

#### **LITIGATION**

08/04/23	Paul J. Springer	Review notice of auction and sale hearing	0.10	
08/04/23	Paul J. Springer	Review assumption notice (.1); review	0.20	



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
		correspondence from M. Shoemake re same (.1)		
08/04/23	Paul J. Springer	Review Carnival's proposed findings of facts (.3); review CNB post-trial brief (.1)	0.40	
08/04/23	Evan M. Lazerowitz	Call re privilege redactions	0.50	
08/04/23	Beth Shrieves	Review exhibit list and coordinate sealing and redactions for final trial exhibits	1.80	
08/09/23	Paul J. Springer	Review court ruling on ownership issues (.5); correspondence with internal team and clients re same (.3)	0.80	
08/09/23	Stephen R. Smith	Review and analyze opinion and discussions with internal team re same	1.50	
08/10/23	Stephen R. Smith	Follow up analysis and discussions re order with internal cooley team	0.80	
08/11/23	Paul J. Springer	Confer with D. Cahir re document productions (.2); review correspondence from Orrick re same (.1)	0.30	
08/14/23	Evan M. Lazerowitz	Review court decision re: standing	0.80	
08/14/23	Paul J. Springer	Review Court ruling and opinion on credit bid issue	0.30	
08/14/23	Stephen R. Smith	Review court decision and correspond with cooley team in support of same	0.70	
08/20/23	Cullen D. Speckhart	Prepare for hearings in Delaware on Monday	1.10	
<b>Task Total:</b>			9.30	12,694.50

#### **MEETINGS**

08/09/23	Evan M. Lazerowitz	Call with Disney re: DXP decision	0.70
08/09/23	Cullen D. Speckhart	Calls with client re budget and status of case and next steps	0.70
08/14/23	Evan M. Lazerowitz	Call with Invictus and company re: ownership decision	1.20
08/15/23	Evan M. Lazerowitz	Call with Carnival re case status (0.7); call with Invictus re: same (0.6)	1.30
08/16/23	Evan M. Lazerowitz	Board meeting	0.60
08/17/23	Evan M. Lazerowitz	Board meeting	1.20



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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
08/17/23	Evan M. Lazerowitz	Call with counsel to Invictus re: case strategy	0.80	
08/20/23	Evan M. Lazerowitz	Multiple calls with Invictus, J.Carino, D.Fournier, and counsel to Virgin re: foreclosure	2.50	
08/22/23	Stephen R. Smith	Follow up on transition issues with Ms. Shrieves	0.70	
<b>Task Total:</b>			9.70	12,528.50

**RELIEF FROM STAY PROCEEDINGS**

08/22/23	Evan M. Lazerowitz	Draft automatic stay letter re: Carnival	1.00	
08/23/23	Evan M. Lazerowitz	Call with Invictus re: automatic stay issues	0.70	
08/24/23	Evan M. Lazerowitz	Review Carnival correspondence re: automatic stay	0.50	
<b>Task Total:</b>			2.20	2,728.00

**TRAVEL**

08/21/23	Evan M. Lazerowitz	Travel to Wilmington, DE for hearing billed at 1/2 time	1.20	
08/29/23	Evan M. Lazerowitz	Travel from Newark, NJ to Wilmington, DE for hearing billed at half time per Cooley retention	1.20	
<b>Task Total:</b>			2.40	2,976.00

**LEASES AND EXECUTORY CONTRACTS**

08/07/23	Paul J. Springer	Correspondence with E. Lazerowitz and Shoemake re contract rejection (.2); correspondence with F. Fiorello re contract assumption (.1)	0.30	
<b>Task Total:</b>			0.30	370.50

**PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS**

08/04/23	Amanda L. Lindner	Telephonically attend status conference	0.30	
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	
08/04/23	Evan M. Lazerowitz	Attend status conference	0.50	
08/04/23	Cullen D. Speckhart	Prepare for and participate in status conference	1.50	
08/17/23	Evan M. Lazerowitz	Attend status conference	0.80	
08/17/23	Cullen D. Speckhart	Prepare for and participate in court hearings and board calls (3.2); follow-up with client (.6)	3.80	
08/21/23	Cullen D. Speckhart	Appear at court proceedings and participate in meetings on benefit of debtor	4.20	
08/21/23	Evan M. Lazerowitz	Prepare for (0.7) and attend status conference (1.1)	1.80	
08/24/23	Evan M. Lazerowitz	Prepare for (0.6) and attend (1.1) status conference	1.70	
08/24/23	Cullen D. Speckhart	Prepare for and attend status conference and prepare for same (2.1); correspondence with internal team and client iso status conference (.6)	2.70	
08/28/23	Cullen D. Speckhart	Analysis of various questions posed in relation to role of Chapter 7 trustee	0.80	
08/29/23	Amanda L. Lindner	Telephonically attend conversion hearing	1.20	
08/29/23	Evan M. Lazerowitz	Attend chapter 7 conversion hearing	2.20	
08/29/23	Denise Cahir	Attend conversion hearing	1.30	
<b>Task Total:</b>			22.80	30,979.00

**Total Fees**

**\$99,870.50**



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**Fee Summary:**

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Stephen R. Smith	Partner	1595	3.70	5,901.50
Aaron D. Binstock	Partner	1335	.20	267.00
Cullen D. Speckhart	Partner	1600	18.40	29,440.00
Steve Flores	Partner	1430	.50	715.00
Michael Aaron Klein	Partner	1335	.40	534.00
Evan M. Lazerowitz	Associate	1240	30.20	37,448.00
Beth Shrieves	Associate	1080	1.80	1,944.00
Steven A. Zuckerman	Associate	1235	1.70	2,099.50
Meredith R. Klionsky	Associate	1250	.60	750.00
Paul J. Springer	Associate	1235	3.70	4,569.50
Marquavious A. Strozier	Associate	780	1.00	780.00
Amanda L. Lindner	Associate	670	17.10	11,457.00
Mollie N. Canby	Paralegal	415	5.80	2,407.00
Denise Cahir	Paralegal	380	4.10	1,558.00

**For costs and disbursements recorded through August 31, 2023 :**

Additional Services	143.79
Air Fare	20.00
Traveler: Lazerowitz, Evan	
Federal Express	23.26
Monthly Relativity User Access Fee	1,350.00
Monthly RelOne Data Hosting Fee	546.90
Research Database / Document Retrieval	1,481.56
Train Fare	194.00
Traveler: Lazerowitz/Evan // Train (-\$110.00 ADJUSTMENT)	
Train Fare	(130.00)
Traveler: Cullen D. Speckhart // Train	
Train Fare	150.00
Traveler: Speckhart/Cullen // Train (-\$101.00 ADJUSTMENT)	
Train Fare	150.00
Traveler: Speckhart/Cullen // Train	
Train Fare	106.00



**338278-201**  
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Traveler: Smith/Stephen // Train

Transportation	74.96
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Trial Transcript	2,015.05
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Re: Court reporting/transcription services in connection with the deposition of  
Joseph Carino conducted on 7/13/23  
Veritext LLC

<b>Total Costs</b>	<b>\$6,125.52</b>
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<b>Total:</b>	<b>\$105,996.02</b>
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September 19, 2023

Joe Carino  
DeCurtis Holdings LLC  
3208 East Colonial Drive  
Suite C190  
Orlando, FL 32803

## ATTORNEYS AT LAW

3 Embarcadero Center  
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338278-201  
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## REMITTANCE ADVICE

Please include this Remittance Advice with your payment

## For services rendered-Invoice No. 2717884:

Fees	\$	99,870.50
Chargeable costs and disbursements	\$	6,125.52
<b>Total Due on Current Invoice (USD)</b> . . . . .	<b>\$</b>	<b>105,996.02</b>

Outstanding Balance from prior Invoices as of 9/19/2023 (*May not reflect recent payments*)

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Balance</u>	<u>Late Charges</u>	<u>Balance Due</u>
2677631	6/30/2023	150,087.70	0.00	150,087.70
2704228	8/17/2023	193,046.78	0.00	193,046.78
2704477	8/17/2023	205,354.68	0.00	205,354.68
<b>Total Outstanding Balance from prior Invoices (Disregard if paid)</b> . . . . .				<b>\$ 548,489.16</b>



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Total Amount Due on Current and Prior Invoices (USD) . . . . . \$ 654,485.18

**Cooley LLP**  
3 Embarcadero Center, 20th Floor  
San Francisco, CA 94111-4004

Tax ID# 94-1140085

Invoices are due and payable upon receipt. Any unpaid balance after 30 days may  
accrue late charges.

**Payment may be made by wire transfer or ACH:**  
Wells Fargo Bank - San Francisco, CA 94104  
Account # 4129155206 ABA Routing # 121000248 Swift # WFBIUS6S  
**When making electronic payments please provide invoice number(s)  
and send remittance advice to AR@cooley.com**

**View balances and pay open invoices via Cooley's payment portal:**  
[ww2.e-billexpress.com/ebpp/CooleyLLP](http://ww2.e-billexpress.com/ebpp/CooleyLLP)

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